

Mrs. LOWEY, Mr. WYNN, Mr. RUPPERSBERGER, Mr. TAYLOR of Mississippi, Mr. FATTAH, and Mr. HINCHEY.

H.R. 920: Mr. MATSUI and Mr. HASTINGS of Florida.

H.R. 934: Mr. HASTINGS of Florida.

H.R. 935: Mr. PAYNE, Mr. CASE, and Ms. MCCOLLUM.

H.R. 936: Ms. SLAUGHTER.

H.R. 941: Mr. MARKEY.

H.R. 953: Mr. FERGUSON.

H.R. 954: Ms. CARSON of Indiana.

H.R. 965: Mr. GUTIERREZ and Mrs. MALONEY.

H.R. 980: Mr. WELLER.

H.R. 998: Mr. FROST.

H.R. 1003: Mr. CONYERS, Ms. LEE, and Mr. KUCINICH.

H.R. 1094: Mr. EMANUEL, Mr. STUPAK, Mr. UDALL of Colorado, Mr. DAVIS of Alabama,

Mr. BOSWELL, Mr. BERMAN, Mrs. LOWEY, and Mr. DAVIS of Tennessee.

H.R. 1105: Mr. PRICE of North Carolina.

H.R. 1114: Mr. LEACH.

H.R. 1119: Mr. DOOLITTLE.

H.R. 1125: Mr. GIBBONS, Mr. LEWIS of Kentucky, and Mr. EMANUEL.

H.R. 1146: Mr. LUCAS of Oklahoma and Mr. NEY.

H.R. 1157: Mr. THOMPSON of California, Mr. RYAN of Ohio, Mr. BAIRD, and Ms. LINDA T. SANCHEZ of California.

H.R. 1227: Mr. OXLEY.

H.R. 1236: Mr. ROGERS of Michigan and Mr. SIMPSON.

H.R. 1266: Mr. BOSWELL.

H.R. 1275: Mr. RANGEL.

H.R. 1288: Mr. QUINN, Mr. JOHNSON of Illinois, Mr. MILLER of North Carolina, Ms. VELAZQUEZ, Mr. FILNER, Mr. BASS, Mr. BACA, Mr. MCHUGH, Mr. WAXMAN, and Mr. RODRIGUEZ.

H.R. 1306: Mr. WYNN.

H.R. 1316: Mr. GOODE and Mr. LYNCH.

H.R. 1317: Mr. BERRY.

H.R. 1321: Mr. RYAN of Ohio and Mr. CUMMINGS.

H.R. 1329: Mr. EHLERS.

H.R. 1336: Mr. PENCE and Mr. LEVIN.

H.R. 1348: Ms. LORETTA SANCHEZ of California.

H.R. 1375: Mr. CANTOR.

H.R. 1385: Mr. FALEOMAVAEGA, Ms. GINNY BROWN-WAITE of Florida, Mr. MARSHALL, Mr. NEY, Mr. McNULTY, and Mr. SANDERS.

H.R. 1389: Mr. ISRAEL.

H.R. 1397: Mr. RYAN of Ohio.

H.R. 1460: Mr. KOLBE, Mr. BRADLEY of New Hampshire, Mr. GRIJALVA, and Ms. GINNY BROWN-WAITE of Florida.

H.R. 1512: Mr. KILDEE, Mr. DINGELL, and Mr. KNOLLENBERG.

H.R. 1515: Mr. KOLBE.

H.R. 1519: Mr. HOLDEN.

H.R. 1523: Mr. HULSHOF.

H.R. 1564: Mr. GRIJALVA.

H.R. 1567: Mr. BILIRAKIS, Mr. NORWOOD, Mr. BAKER, Mr. FORBES, Mr. BROWN of South Carolina, Mr. GOODE, Mr. ROHRBACHER, Mr. BURTON of Indiana, Mr. DUNCAN, Mr. BARTLETT of Maryland, Mr. TANCREDO, and Mr. SHADEGG.

H.R. 1568: Mr. BISHOP of New York and Mr. HOFFEL.

H.R. 1577: Mr. CAMP, Mr. UPTON, Mr. EHLERS, Mr. ROGERS of Michigan, Mr. KNOLLENBERG, Mrs. MILLER of Michigan, and Mr. FLAKE.

H.R. 1580: Mr. HOSTETTLER.

H.R. 1586: Mr. KELLER and Mr. SIMMONS.

H.R. 1613: Ms. LEE, Mr. THOMPSON of Mississippi, Ms. JACKSON-LEE of Texas, Mr. DAVIS of Tennessee, Mr. MILLER of North Carolina, Mr. BISHOP of Georgia, Mr. CLYBURN, Mr. WATT, Mr. HASTINGS of Florida, Mr. DAVIS of Alabama, Mr. LEWIS of Georgia, Mr. BALLANCE, Mr. JACKSON of Illinois, Mr. WYNN, Mr. CLAY, Mr. SCOTT of Virginia, Ms. WATSON, and Mr. McNULTY.

H.R. 1614: Mr. GREEN of Texas.

H.R. 1615: Mr. HOFFEL.

H.R. 1618: Mr. COLLINS.

H.R. 1641: Mr. ACEVEDO-VILA, Mr. SPRATT, and Mr. HYDE.

H.R. 1652: Mr. MILLER of North Carolina, Mr. STRICKLAND, and Ms. JACKSON-LEE of Texas.

H.R. 1662: Mr. ROSS, Mr. PUTNAM, and Mr. BISHOP of Georgia.

H.R. 1684: Mr. LEACH, Mr. GIBBONS, Ms. LOFGREN, Ms. SCHAKOWSKY, and Mr. SABO.

H.R. 1688: Mr. LEVIN, Mr. SCHIFF, Mr. GUTIERREZ, Mr. STRICKLAND, Mr. Bishop of New York, Mr. WU, and Mr. NADLER.

H.R. 1692: Ms. LORETTA SANCHEZ of California.

H.R. 1708: Mr. DAVIS of Illinois, Ms. KAPTUR, Mr. DINGELL, Mr. PAYNE, Mr. NADLER, Mr. PRICE of North Carolina, and Mr. BAIRD.

H.R. 1711: Mr. PASCRELL and Mr. JANKLOW.

H.R. 1719: Mr. FRANK of Massachusetts and Mr. McDERMOTT.

H.R. 1749: Ms. JACKSON-LEE OF TEXAS, Mrs. MILLER of Michigan, Mr. FILNER, Mr. HYDE, Mr. JONES of North Carolina, and Mr. WOLF.

H.R. 1751: Mr. EMANUEL.

H.R. 1754: Mr. GOODLATTE, Mr. GUTKNECHT, and Mr. MCHUGH.

H.R. 1767: Mr. KLINE and Mr. BEAUPREZ.

H.R. 1769: Mr. SIMMONS, Mr. BAKER, Mr. FEENEY, Mr. POMEROY, Mr. INSLEE, Mrs. JONES of Ohio, Mr. BELL, Mr. NETHERCUTT, Ms. HART, Mr. HASTINGS of Washington, Mr. DICKS, Mr. McNULTY, Mrs. TAUSCHER, Ms. HOOLEY of Oregon, Mr. KLECZKA, Mr. JEFFERSON, Mr. FROST, Mr. JONES of North Carolina, Mr. FRANKS of Arizona, Mr. MEEK of Florida, Mr. SPRATT, Mr. BAIRD, Mr. RYAN of Ohio, Mr. ADERHOLT, Mr. MICHAUD, Mr. LATOURETTE, Mr. BEAUPREZ, Mr. JOHNSON of Illinois, Mr. OTTER, Mr. BACA, Mr. TOOMEY, Mr. BARTLETT of Maryland, Mrs. BIGBERT, Mr. GOODE, Mr. KING of Iowa, Mr. WILSON of South Carolina, Mr. SMITH of Michigan, Mr. NORWOOD, Mr. ETHERIDGE, and Mr. LARSEN of Washington.

H.R. 1779: Mr. RANGEL, Mr. SOUDER, Mr. WILSON of South Carolina, Mr. FRANKS of Arizona, and Mr. FALEOMAVAEGA.

H.R. 1784: Mr. LINDER, Mr. NETHERCUTT, and Mr. HOFFEL.

H.R. 1814: Mr. GIBBONS, Mr. RYUN of Kansas, Ms. LEE, Mr. BALLANCE, Mr. BERMAN, Mr. WU, Mr. ETHERIDGE, Mr. MORAN of Virginia, Mr. FALEOMAVAEGA, and Mr. SKELTON.

H.R. 1824: Mr. GORDON, Mr. FROST, Ms. JACKSON-LEE of Texas, Mr. BISHOP of New York, Mr. LAMPSON, Mr. COOPER, Mr. HOFFEL, Mr. UPTON, Mr. LARSON of Connecticut, Mr. TOWNS, Mr. KILDEE, Mr. SMITH of Michigan, Mr. WYNN, and Mr. FALEOMAVAEGA.

H.R. 1828: Mr. WAXMAN, Mr. HOLDEN, Mrs. JONES of Ohio, Mr. LATOURETTE, Mr. HAYWORTH, Mr. CARSON of Oklahoma, Mr. SCHIFF, Mr. CARDOZA, Mr. GARRETT of New Jersey, Mr. ETHERIDGE, Mr. BOSWELL, Mr. MILLER of Florida, Mr. JOHNSON of Illinois, and Mr. GRAVES.

H.R. 1839: Mrs. BLACKBURN.

H.R. 1900: Mr. TIBERI, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. FROST, Mr. BISHOP of New York, Mr. DAVIS of Alabama, Mr. LEWIS of Georgia, Mr. LEWIS of California, Mr. COLE, Mr. CLYBURN, and Mr. LAHOOD.

H.R. 1904: Mr. SCOTT of Georgia, Mr. BONNER, Mr. GOODE, Mr. BISHOP of Georgia, Mr. CANTOR, and Ms. PRYCE of Ohio.

H.R. 1906: Mr. GRIJALVA.

H.R. 1925: Mr. UPTON.

H.R. 1992: Mr. SERRANO and Mr. HINOJOSA.

H.R. 2017: Mr. KUCINICH, Mr. FRANK of Massachusetts, Mr. COSTELLO, Mr. FARR, Mr. FROST, Mr. DEFazio, and Mr. BROWN of Ohio.

H.R. 2021: Ms. NORTON.

H.R. 2023: Mr. WAXMAN and Ms. WATERS.

H. Con. Res. 151: Mr. GUTKNECHT.

H. Res. 220: Mr. McDERMOTT, Mr. FROST, and Mr. SERRANO.

## DELETIONS OF SPONSORS FROM PUBLIC BILLS AND RESOLUTIONS

Under clause 7 of rule XII, sponsors were deleted from public bills and resolutions as follows:

H.R. 684: Ms. MAJETTE.

## AMENDMENTS

Under clause 8 of rule XVIII, proposed amendments were submitted as follows:

H.R. 2

OFFERED BY: Mr. EMANUEL

AMENDMENT NO. 1. Insert at the end of the bill the following (and amend the table of contents accordingly):

### TITLE V—EXTENSION OF DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.

#### SEC. 501. EXTENSION OF DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.

(a) IN GENERAL.—Subsection (e) of section 222 (relating to termination) is amended by striking "December 31, 2005" and inserting "December 31, 2007".

(b) CONFORMING AMENDMENTS.—

(1) Section 222(b)(2)(B) is amended by striking "2004 or 2005" and inserting "2004, 2005, 2006, or 2007".

(2) The heading of section 222(b)(2)(B) is amended by striking "AND 2005" and inserting ", 2005, 2006, AND 2007".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2005.

### TITLE VI—CORPORATE EXPATRIATION; REDUCTION OF BONUS DEPRECIATION

#### SEC. 601. TAX TREATMENT OF CORPORATE EXPATRIATION.

(a) IN GENERAL.—Subchapter C of chapter 80 (relating to provisions affecting more than one subtitle) is amended by adding at the end the following new section:

#### "SEC. 7874. TAX TREATMENT OF CORPORATE EXPATRIATION.

"(a) INVERTED CORPORATIONS TREATED AS DOMESTIC CORPORATIONS.—

"(1) IN GENERAL.—If a foreign incorporated entity is treated as an inverted domestic corporation, then, notwithstanding section 7701(a)(4), such entity shall be treated for purposes of this title as a domestic corporation.

"(2) INVERTED DOMESTIC CORPORATION.—For purposes of this section, a foreign incorporated entity shall be treated as an inverted domestic corporation if, pursuant to a plan (or a series of related transactions)—

"(A) the entity completes after March 4, 2003, the direct or indirect acquisition of substantially all of the properties held directly or indirectly by a domestic corporation or substantially all of the properties constituting a trade or business of a domestic partnership,

"(B) after the acquisition at least 80 percent of the stock (by vote or value) of the entity is held—

"(i) in the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by reason of holding stock in the domestic corporation, or

"(ii) in the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership, and

“(C) the expanded affiliated group which after the acquisition includes the entity does not have substantial business activities in the foreign country in which or under the law of which the entity is created or organized when compared to the total business activities of such expanded affiliated group.

“(3) TERMINATION.—This subsection shall not apply to any acquisition completed after December 31, 2007.

“(b) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

“(1) FOREIGN INCORPORATED ENTITY.—The term ‘foreign incorporated entity’ means any entity which is, or but for subsection (a) would be, treated as a foreign corporation for purposes of this title.

“(2) EXPANDED AFFILIATED GROUP.—The term ‘expanded affiliated group’ means an affiliated group as defined in section 1504(a) but without regard to paragraphs (2), (3), and (4) of section 1504(b), except that section 1504(a) shall be applied by substituting ‘more than 50 percent’ for ‘at least 80 percent’ each place it appears.

“(3) CERTAIN STOCK DISREGARDED.—There shall not be taken into account in determining ownership under subsection (a)(3)(B)—

“(A) stock held by members of the expanded affiliated group which includes the foreign incorporated entity, or

“(B) stock of such foreign incorporated entity which is sold in a public offering related to the acquisition described in subsection (a)(3)(A).

“(4) PLAN DEEMED IN CERTAIN CASES.—If a foreign incorporated entity acquires directly

or indirectly substantially all of the properties of a domestic corporation or partnership during the 4-year period beginning on the date which is 2 years before the ownership requirements of subsection (a)(3)(B) are met, such actions shall be treated as pursuant to a plan.

“(5) CERTAIN TRANSFERS DISREGARDED.—The transfer of properties or liabilities (including by contribution or distribution) shall be disregarded if such transfers are part of a plan a principal purpose of which is to avoid the purposes of this section.

“(6) SPECIAL RULE FOR RELATED PARTNERSHIPS.—For purposes of applying subsection (a)(3)(B) to the acquisition of a domestic partnership, except as provided in regulations, all partnerships which are under common control (within the meaning of section 482) shall be treated as 1 partnership.

“(7) REGULATIONS.—The Secretary shall prescribe such regulations as may be appropriate to determine whether a corporation is an inverted domestic corporation, including regulations—

“(A) to treat warrants, options, contracts to acquire stock, convertible debt interests, and other similar interests as stock, and

“(B) to treat stock as not stock.

“(c) SPECIAL RULE FOR TREATIES.—Nothing in section 894 or 7852(d) or in any other provision of law shall be construed as permitting an exemption, by reason of any treaty obligation of the United States heretofore or hereafter entered into, from the provisions of this section.

“(d) REGULATIONS.—The Secretary shall provide such regulations as are necessary to

carry out this section, including regulations providing for such adjustments to the application of this section as are necessary to prevent the avoidance of the purposes of this section, including the avoidance of such purposes through—

“(1) the use of related persons, pass-through or other noncorporate entities, or other intermediaries, or

“(2) transactions designed to have persons cease to be (or not become) members of expanded affiliated groups or related persons.”.

(b) CONFORMING AMENDMENT.—The table of sections for subchapter C of chapter 80 is amended by adding at the end the following new item:

“Sec. 7874. Tax treatment of corporate expansion.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after March 4, 2003.

#### **SEC. 602. REDUCTION IN BONUS DEPRECIATION.**

(a) IN GENERAL.—Clause (i) of section 168(k)(4)(A), as added by section 201(a), is amended by inserting “(or such lesser percentage as the Secretary estimates will offset the excess (if any) of the revenue reduction resulting from the amendments made by section 501 of the Jobs and Growth Reconciliation Tax Act of 2003 over the revenue attributable to the amendments made by section 601 of such Act)” after “50 percent”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.